2009 PPBA-20A

CABLE TELEVISION SYSTEMS

This schedule is to be used from January 1, 2009, through December 31, 2009, (reference ARM 42.21.151).

The average market value of television cable systems is:

- \$2,000 per mile for coaxial cable (transmission line), **TABLE 13**
- \$25 per service drop.

TABLE 14

The average market value for the dishes and towers will be determined using the following valuation tables.

The towers are structures (usually metal) used to support any receiving equipment.

TOWERS - TABLE 15

	TRENDED
<u>YEAR</u>	% GOOD
2008	92%
2007	86%
2006	82%
2005	76%
2004	71%
2003	62%
2002	50%
2001	39%
2000	31%
1999 and older	27%

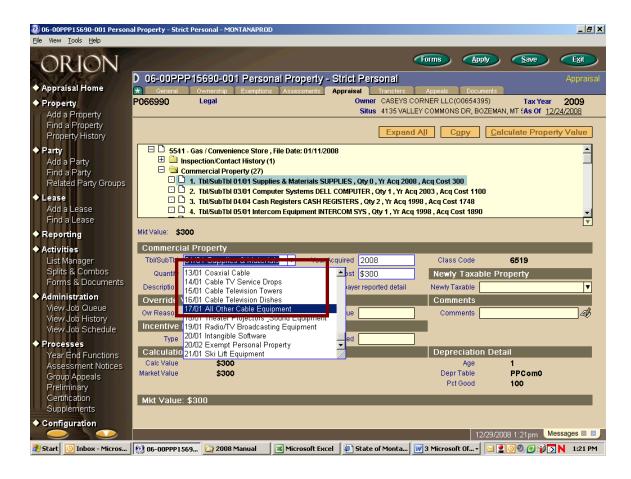
The dishes are circular shaped pieces of equipment used to receive the television signal.

DISHES - TABLE 16

	TRENDED
<u>YEAR</u>	% GOOD
2008	85%
2007	71%
2006	56%
2005	39%
2004 and older	24%

All other television cable system equipment not valued from the above schedules will be valued using **TABLE 17**, depreciation Category 3.

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	Property Class Code	Taxable Class	Taxable <u>Percentage</u>
Property Type			
			_
Cable Television Systems	6831	8	3

Television cable system equipment (property class code 6831) is class 8 property and the taxable value is 3% of market value. This includes the channel selection boxes.

Example: A taxpayer owns a cable television system which he purchased in 2005. The following equipment was purchased: 100 miles of coaxial cable for \$275,000, 550 drops for \$19,250, 3 dishes for \$35,000, 1 tower for \$17,000 and other transmitting equipment for \$30,000. 550 selector boxes were purchased in 2006 for \$20,000.

	Market
	<u>Value</u>
Miles of Cable: 100 x \$2,000 =	\$200,000
Drops: 550 x \$25 =	13,750
Dishes: \$35,000 x 39% =	13,650
Tower: $$17,000 \times 76\% =$	12,920
Transmitting Equipment: \$30,000 x 30% =	9,000
Selector Boxes: \$20,000 x 47% =	<u>\$9,400</u>

The market value of equipment, cable, and drops = \$258,720 The taxable value would be \$258,720 x 3% = \$7,762

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